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October 10, 2001

Asst. Commissioner of Patents
Washington, D.C. 20231

PATENT APPLICATION TRANSMITTAL LETTER

Inventor: Masaaki SUZUKI et al.
GRINDING WHEEL

Customer No.: 00441

Attorney Docket No.: 33773M031

Sir:

Transmitted herewith for filing are the following:

New patent application including 16 pages of text, 3 sheets of formal drawings (Figs. 1-6), signed Declaration, signed Assignment and Recordation Cover Sheet, and a check for **\$780.00**.

Counsel's check for the fee which has been calculated as shown below.

Basic Fee	\$ 740.00
Assignment Fee	\$ 40.00
TOTAL:	\$ 780.00

If any additional fees associated with this communication are required, please notify the undersigned attorney by telephone and charge the fees to Deposit Account 02-4300.

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October 10, 2001

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This includes, for example, any additional filing fees required under 37 CFR 1.16 and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

By



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